

What is claimed is:

1. A light-diffusing sheet comprising a transparent film and a light-diffusing layer, which is made of a resin coating layer having a minute unevenness formed on a surface thereof, is formed on at least one side of the transparent film,

wherein the transparent film includes a thermoplastic resin (A) having a substituted and/or non-substituted imido group in a side chain, and a thermoplastic resin (B) having a substituted and/or non-substituted phenyl group and nitrile group in a side chain, and

an average height-depth spacing (S_m), a center-line average surface roughness (R_a) and a ten-point average surface roughness (R_z) on the surface with the minute unevenness satisfies the respective following relations:

$$S_m \leq 80 \mu\text{m},$$

$$R_a \leq 0.25 \mu\text{m} \text{ and}$$

$$R_z \leq 9R_a.$$

2. The light-diffusing sheet according to claim 1, wherein a 60 ° glossiness on the surface with the minute unevenness is 70% or less.

3. The light-diffusing sheet according to claim 1 or 2, wherein if in the transparent film, a direction along which an in-plane refractive index is maximized is X axis, a direction

perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are n_x , n_y and n_z ; and a thickness of the transparent film is d (nm) by definition, the transparent film satisfies the following relations:

5 in-plane retardation $R_e = (n_x - n_y) \times d \leq 20$ nm and
 thickness direction retardation $R_{th} = \{(n_x + n_y)/2 - n_z\} \times d \leq$
30 nm.

4. The light-diffusing sheet according to any of claims 1 to
10 3, wherein the transparent film is a biaxially stretched film.

5. The light-diffusing sheet according to any of claims 1 to
4, wherein the resin coating layer comprises fine particles and the
surface unevenness shape of the resin coating layer is formed with
15 the fine particles.

6. The light-diffusing sheet according to claim 5, wherein
the fine particles are organic fine particles.

20 7. The light-diffusing sheet according to any of claims 1 to
6, wherein the resin coating layer is formed with an ultraviolet
curing resin.

8. A light-diffusing sheet, a low refractive index layer lower
25 in refractive index than the resin coating layer is provided on the

unevenness surface of the resin coating layer of the light-diffusing sheet according to any of claims 1 to 7.

9. An optical element comprising the light-diffusing sheet
5 **according to any of Claim 1 to Claim 8 provided on one side or both sides of an optical element.**

10. An image viewing display comprising the optical element according to claim 9.

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